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DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

O P E S C I S
JAN 29 2003
PATENT & TRADEMARK OFFICE

My residence, post office address and citizenship are as stated below next to my name; and I believe I am an original, first and joint sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

PROCESS FOR REMOVING SO₃/H₂SO₄ FROM FLUE GASES

described and claimed in

- the attached specification, Attorney Docket No. _____.
 the specification filed 12/05/02 as U.S. Application Serial No. 10/065,971.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims as filed and as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I appoint: **Gary M. Hartman, Reg. No. 33,898**
Domenica N.S. Hartman, Reg. No. 32,701

as my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith.

Address all telephone calls to: **(219) 462-4999**

Address all correspondence to: **Hartman & Hartman, P.C.**
552 East 700 North
Valparaiso IN 46383

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

(1)

Inventor's Signature: Frank B. Meserole
Inventor's Full Name: Frank B. Meserole
Inventor's Residence: 8719 Ridgehill Dr., Austin TX 78759

Date: Jan. 6, 2003
Citizenship: USA

(2)

Inventor's Signature: Robert E. Moser
Inventor's Full Name: Robert E. Moser
Inventor's Residence: 102 Ponderosa Dr., Santa Cruz CA 95060

Date: Jan. 6, 2003
Citizenship: USA

(3)

Inventor's Signature: James H. Wilhelm
Inventor's Full Name: James H. Wilhelm
Inventor's Residence: 2394 Charros Rd., Sandy UT 84092

Date: Jan. 6, 2003
Citizenship: USA